

EXHIBIT C

(Chapter 11 Special Tax Counsel)

Chapter 11 Special Tax Counsel Pg 2 of 4

CHAPTER 11 SPECIAL TAX COUNSEL

Baker & McKenzie

Baker & McKenzie

U.S. Dollar

| TIMEKEEPER NAME | HOURS | RATE | FEES |
|-----------------|-------|--------|--------|
| Schechter, E | 0.70 | 595.00 | 416.50 |
| | 0.70 | | 416.50 |

Stuart Maue

U. S. Dollar

| RATE | FEES |
|--------|--------|
| 595.00 | 416.50 |
| | 416.50 |

Baker & McKenzie

U.S. Dollar

| MATTER NAME | HOURS | RATE | FEES |
|--------------------------------|-------|--------|--------|
| Chapter 11 Special Tax Counsel | 0.70 | 595.00 | 416.50 |
| | 0.70 | | 416.50 |

Stuart Maue

U. S. Dollar

| RATE | FEES |
|--------|--------|
| 595.00 | 416.50 |
| | 416.50 |

Chapter 11 Special Tax Counsel Pg 3 of 4

CHAPTER 11 SPECIAL TAX COUNSEL

Baker & McKenzie

| | | Baker & McKenzie | | | | Stuart Maue | | DESCRIPTION |
|--------------------|-----------------|------------------|-------|--------------|--------|-------------|--------|---|
| | | U.S. Dollar | | U. S. Dollar | | | | |
| DATE | TIMEKEEPER NAME | ENTRY HOURS | HOURS | RATE | FEES | RATE | FEES | |
| 07/31/09 | Schechter, E | 0.70 | 0.70 | 595.00 | 416.50 | 595.00 | 416.50 | MATTER NAME: Chapter 11 Special Tax Counsel |
| Fri | 94073622/19 | | | | | | | 1 REVIEW AND ANALYZE COURT DOCUMENTS FOR DATABASE. [CHICAGO OFFICE] |
| Total | | | 0.70 | | 416.50 | | 416.50 | |
| Number of Entries: | | 1 | | | | | | |

Chapter 11 Special Tax Counsel Pg 4 of 4

CHAPTER 11 SPECIAL TAX COUNSEL

Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

| TIMEKEEPER NAME | HOURS | Baker & McKenzie | | Stuart Maue | |
|-----------------|-------|------------------|--------|--------------|--------|
| | | U.S. Dollar | | U. S. Dollar | |
| | | RATE | FEES | RATE | FEES |
| Schechter, E | 0.70 | 595.00 | 416.50 | 595.00 | 416.50 |
| | 0.70 | | 416.50 | | 416.50 |

SUMMARY OF HOUR AND FEES BY MATTER

| MATTER NAME | HOURS | Baker & McKenzie | | Stuart Maue | |
|--------------------------------|-------|------------------|--------|--------------|--------|
| | | U.S. Dollar | | U. S. Dollar | |
| | | RATE | FEES | RATE | FEES |
| Chapter 11 Special Tax Counsel | 0.70 | 595.00 | 416.50 | 595.00 | 416.50 |
| | 0.70 | | 416.50 | | 416.50 |